DIRECTOR OF PATENTS AND TRADEMARKS
WASHINGTON D.C. 20231   Case Docket No. __27395__

Sir:

Transmitted herewith for filing is the Patent Application of:

Inventors : GEPSTEIN Lior; KEHAT Izhak; ITSKOVITZ-ELDOR Joseph; AMIT Michal

FOR   : METHODS OF GENERATING HUMAN CARDIAC CELLS AND
             TISSUES AND USES THEREOF

Enclosed are:

☒ __23__ sheets of drawings

☐ Assignment to: _____

☒ Applicant is entitled to Small Entity Status under 37 CFR 1.9 and 37 CFR 1.27

☒ Sequence Listing Statement: The sequence listing information recorded in
computer readable form is identical to the written (on paper or compact disc)
sequence listing

☒ Floppy Disc with Sequence Listing

THE FILING FEE HAS BEEN CALCULATED AS SHOWN BELOW:

FOR:	Column 1 No. FILED	Column 2 No. EXTRA	SMALL ENTITY		OTHER THAN A SMALL ENTITY	
			RATE	FEE	RATE	FEE
Basic Fee				$ 385		$ 770
Total Claims	195 - 20=	175	175 x $ 9	$ 1575	x $18	$
Independent Claims	7 - 3=	4	4 x $43	$ 172	x $86	$
☐ Recordal of Assignment $40			+$40	$	+$40	$
(If the difference in Column 1 is less than "0", enter "0" in Col. 2)			TOTAL	$ 2132	TOTAL	$

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Respectfully,

Sol Sheinbein
Registration No. 25,457

Ramat Gan, Israel
January 20, 2004